

AN ORDINANCE AMENDING CHAPTER 245, TAXATION, SEMINOLE COUNTY CODE BY CREATION OF PART 11 PROVIDING FOR A REDUCTION IN ASSESSED VALUE OF HOMESTEAD PROPERTY FOR CONSTRUCTION OR RECONSTRUCTION TO HOUSE ELDERLY PARENT(S) OR GRANDPARENT(S) OF OWNER OR OWNER'S SPOUSE; PROVIDING FOR DEFINITION, COMPLIANCE WITH LOCAL PLANS, REGULATIONS, AND ORPHANAGES, QUALIFICATIONS FOR REDUCTIONS, ANNUAL APPLICATION, AND LIMIT ON AMOUNT OF REDUCTION; PROVIDING FOR PROPERTY HELD JOINTLY WITH RIGHT OF SURVIVORSHIP; PROVIDING FOR PENALTIES FOR VIOLATIONS AND ADJUSTMENT OF ASSESSED VALUE; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

**WHEREAS**, Article VII, Section 4(e), Florida Constitution, authorizes the State Legislature to enact a general law allowing local governments, for the purpose of their respective tax levies, to provide for a reduction in the assessed value of a homestead property; and

**WHEREAS**, said Constitutional Amendment provides that the reduction in assessed value of the homestead property may be reduced to the extent of any increase in assessed value of the property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parent(s) or grandparent(s) of the owner or of the owner's spouse if at least one of the parent(s) or grandparent(s) for whom the living quarters are provided is 62 years of age or older. The Constitutional Amendment further provides that the reduction may not exceed the lesser of: (1) the increase in assessed value resulting from

construction or reconstruction of the property; or (2) twenty percent (20%) of the total assessed value of the property as improved; and

**WHEREAS**, the State Legislature enacted Chapter 2002-226, Laws of Florida, creating Section 193.703, Florida Statutes, implementing Article VII, Section 4(e), Florida Constitution, making the law effective upon passage of the Constitutional Amendment by referendum of the voters; and

**WHEREAS**, in November 2002, the voters of the State of Florida voted in favor of the Constitutional Amendment to Article VII, Section 4(e), discussed herein; and

**WHEREAS**, a reduction in the assessed value of homestead property within the provisions and limitations of Article VII, Section 4(e), Florida Constitution, Chapter 2002-226, Laws of Florida, and Section 193.703, Florida Statutes would benefit the citizens of Seminole County; and

**WHEREAS**, said reduction in the assessed value of property must be in the form of an ordinance and must be filed with the Seminole County Property Appraiser no later than January 1, 2004, to be effective in the 2004 tax year; and

**WHEREAS**, an Economic Impact Statement has been prepared and is available for public review in accordance with the provisions set forth in the Seminole County Home Rule Charter,

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:

**Section 1.** Chapter 245, Seminole County Code, "Taxation" is amended by the creation of Part 11, to read as follows:

**PART 11    REDUCTION IN ASSESSED VALUE OF HOMESTEAD PROPERTY FOR CONSTRUCTION OR RECONSTRUCTION OF HOMESTEAD PROPERTY TO HOUSE ELDERLY PARENT(S) OR GRANDPARENT(S) OF OWNER OR OWNER'S SPOUSE.**

**Sec. 245.144    Reduction in homestead assessment for living quarters of parent(s) and grandparent(s) .**

Commencing January 1, 2003, and annually thereafter, pursuant to Article VII, Section 4(e), Florida Constitution, and Section 193.703, Florida Statutes, a reduction in the assessed value of homestead property is hereby authorized provided that the reduced assessment value results from the construction or reconstruction of the property for the purpose of providing living quarters, constituting the primary place of residence for one or more natural or adoptive parent(s) or grandparent(s) of the owner of the property, or of the owner's spouse if at least one of the parent(s) or grandparent(s) for whom the living quarters are provided is at least 62 years of age.

**Sec. 245.145    Definitions.**

(a) As used in this Part, the term "construction" means all types of construction governed by the Florida Building Code.

(b) As used in this Part, the term "reconstruction" means all types of reconstruction governed by the Florida Building Code.

(c) As used in this Part, the term "primary place of residence" shall have the same meaning as "permanent residence" for establishing homestead exemption pursuant to Section 196.031, Florida Statutes. The Property Appraiser may rely upon the factors listed in Section 196.015, Florida Statutes, in determining whether the property is the primary place of residence for the applicant's parent(s) or grandparent(s).

**Sec. 245.146 Local plans, regulations, and ordinances.**

A reduction may be granted under this Part only to the owner of homestead property where the construction or reconstruction is consistent with local land development plans, regulations, and ordinances.

**Sec. 245.147 Qualifications for reduction.**

The assessment reduction applies under the following circumstances:

(a) The construction or reconstruction is substantially complete in the year prior to the January 1 in which the qualifying parent(s) or grandparent(s) first occupies the constructed or reconstructed living quarters.

(b) At least one qualifying parent or grandparent maintains his or her primary place of residence in the

constructed or reconstructed living quarters during the taxable year for which the reduction is claimed.

(c) The assessment reduction shall be applied to the assessed value of the homestead property as calculated pursuant to Article VII, Section 4(e), Florida Constitution

**Sec. 245.148 Annual application and limit on amount of reduction.**

Such a reduction in assessment may be granted only upon an application filed annually with the Property Appraiser. The application must be made before March 1 of the year for which the reduction is to be granted. An applicant shall be required to complete forms required by the Property Appraiser, including an affidavit regarding the age of the qualifying parent(s) or grandparent(s) and whether the living quarters are being used as the qualifying parent's or grandparent's primary place of residence for the year in which the reduction is sought. If the Property Appraiser is satisfied that the property is entitled to a reduction in assessment under this Part 11, the Property Appraiser shall approve the application, and the value of such residential improvements shall be excluded from the value of the property for the purposes of ad valorem taxation. The value excluded may not exceed the lesser of the following:

(a) The increase in assessed value resulting from construction or reconstruction of the property; or

(b) Twenty percent (20%) of the total assessed value of the property as improved.

**Sec. 245.249 Property held jointly with right of survivorship.**

If title to the homestead property is held jointly with right of survivorship, the owner residing on the property and otherwise qualifying may receive the entire amount of the reduction in assessed value.

**Sec. 245.150 Penalty for violation.**

If the owner of homestead property for which such a reduction in assessed value has been granted is found to have made any willfully false statement in the application for the reduction, the reduction shall be revoked, and the owner shall be disqualified from receiving any such reduction for a period of five (5) years and the owner is subject to a civil penalty of not more than ONE THOUSAND AND NO/100 DOLLARS (\$1,000.00).

**Sec. 245.151 Adjustment of assessed value.**

When the property owner no longer qualifies for the reduction in assessed value for living quarters of parent(s) or grandparent(s), the previously excluded just value of such improvements, as of the first January 1 after the improvements were substantially completed, shall be added back to the assessed value of the property.

**Section 2. Codification.** It is the intention of the Board of County Commissioners that the provisions of this Ordinance

shall become and be made a part of the Seminole County Code and that the word "ordinance" may be changed to "section", "article", or other appropriate word or phrase and the sections of this Ordinance may be renumbered or re-lettered to accomplish such intention; providing, however, that Sections 2, 3, and 4 shall not be codified.

**Section 3. Severability.** If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of the Board of County Commissioners that the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

**Section 4. Effective date.** This Ordinance shall take effect upon filing a copy of this Ordinance with the Florida Department of State by the Clerk of the Board of County Commissioners. A true and correct codified copy of this Ordinance shall be delivered by the Clerk to the Seminole County Property Appraiser as soon as practicable.

**ENACTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2003.

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

\_\_\_\_\_  
Daryl G. McLain, Chairman

AEC/lpk  
10/21/03  
ord providing for prop tax reduct